

April 24, 2019

**VIA HAND DELIVERY AND ELECTRONIC MAIL**

Luly E. Massaro, Commission Clerk  
Rhode Island Public Utilities Commission  
89 Jefferson Boulevard  
Warwick, RI 02888

**RE: Docket 4770 – Application of The Narragansett Electric Company d/b/a National Grid for Approval of a Change in Electric and Gas Base Distribution Rates Excess Deferred Income Tax True-Up – Supplemental Compliance Filing Responses to Division Data Requests – Set 1**

Dear Ms. Massaro:

On behalf of National Grid,<sup>1</sup> I enclose one original and nine copies of the Company's responses to the first set of data requests issued by the Rhode Island Division of Public Utilities and Carriers on April 22, 2019, in the above-referenced matter.

Please be advised that the Company's response to Division 1-1 is pending and will be forthcoming.

Thank you for your attention to this transmittal. If you have any questions, please contact me at 781-907-2153.

Very truly yours,



Celia B. O'Brien

Enclosures

cc: Docket 4770 Service List  
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John Bell, Division  
Al Mancini, Division  
Leo Wold, Esq.  
Christy Hetherington, Esq.

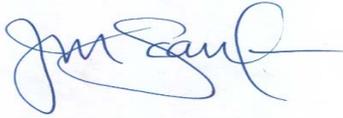
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<sup>1</sup> The Narragansett Electric Company d/b/a National Grid (National Grid or the Company).

Certificate of Service

I hereby certify that a copy of the cover letter and any materials accompanying this certificate was electronically transmitted to the individuals listed below.

The paper copies of this filing are being hand delivered to the Rhode Island Public Utilities Commission and to the Rhode Island Division of Public Utilities and Carriers.



\_\_\_\_\_  
Joanne M. Scanlon

April 24, 2019  
Date

**Docket No. 4770 - National Grid – Rate Application**  
**Service list updated 3/12/2019**

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The Narragansett Electric Company  
d/b/a National Grid  
RIPUC Docket No. 4770  
In Re: Excess Deferred Income Tax True-Up  
Supplemental Compliance Filing  
Responses to the Division's First Set of Data Requests  
Issued on April 22, 2019

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Division 1-2

Request:

Referring to Rebuttal Testimony, Page 12, Lines 12-16, is the Company aware of any regulated utility companies other than Narragansett Electric Company or its affiliates that use the referenced methodology to amortize the NOL related to protected excess deferred tax balances? If so, please list the other regulated utility companies using this method, and provide supporting documentation.

Response:

The Company is not aware of any regulated utility companies, other than the Company or its affiliates, that are using either the Company's method to amortize the rate change on the NOL attribute or the Division's method to amortize the rate change on the NOL attribute. The Company consulted with its accounting firm, Deloitte, to confirm that neither the Company's nor the Division's method to amortize the rate change on the NOL attribute was incorrect (i.e., a violation of the normalization rules of The Tax Cuts and Jobs Act).

The Narragansett Electric Company  
d/b/a National Grid  
RIPUC Docket No. 4770  
In Re: Excess Deferred Income Tax True-Up  
Supplemental Compliance Filing  
Responses to the Division's First Set of Data Requests  
Issued on April 22, 2019

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Division 1-3

Request:

Referring to Rebuttal Testimony, Page 13, Lines 3-5, does the Company agree that in its general rate cases for Boston Gas Company and Colonial Gas Company in Massachusetts, the “high-level estimate of return of excess ADIT in base distribution rates” treated the NOL in the manner that Mr. Effron is proposing in the present case? If not, please explain why the Company disagrees.

Response:

The “high level estimate” of the amortization of protected excess ADIT in the Boston Gas Company and Colonial Gas Company rate cases treated the NOL in the same manner as Mr. Effron is proposing and in the same manner as the “high-level estimate” in the Company’s case. At the time of the general rate cases for Boston Gas Company and Colonial Gas Company, the deferred tax module had not been implemented, and the fiscal year-end March 31, 2018 federal income tax return had not been filed and true-up. Boston Gas Company and Colonial Gas Company will be filing an update to the protected and unprotected excess ADIT amounts and the amortization amounts on May 1, 2019. The NOL treatment will be the same as in the Company’s Excess Deferred Income Tax True-Up Supplemental Compliance Filing.

The Narragansett Electric Company  
d/b/a National Grid  
RIPUC Docket No. 4770  
In Re: Excess Deferred Income Tax True-Up  
Supplemental Compliance Filing  
Responses to the Division's First Set of Data Requests  
Issued on April 22, 2019

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Division 1-4

Request:

Referring to Rebuttal Testimony, Page 13, Lines 8-9, does the Company agree that in the original filing in the pending general rate case for Massachusetts Electric Company and Nantucket Electric Company, those companies treated the NOL in the manner that Mr. Effron is proposing in the present case? If not, please explain why the Company disagrees.

Response:

The Company agrees that the original filing for the Massachusetts Electric Company and Nantucket Electric Company general rate case treated the NOL in the manner that Mr. Effron is proposing in the present case. The general rate case filing was made before National Grid filed its March 31, 2018 federal income tax return, so a high-level estimate was included in the case as a placeholder. On March 18, 2019, and again on April 22, 2019, a revised cost of service was submitted in the Massachusetts Electric Company and Nantucket Electric Company general rate case (DPU 18-150) to true-up the amount of excess accumulated deferred income tax and amortization included in the original filing. In the revised cost of service, the NOL was treated consistently compared with how the Company has proposed to treat the amortization of NOL in this filing.